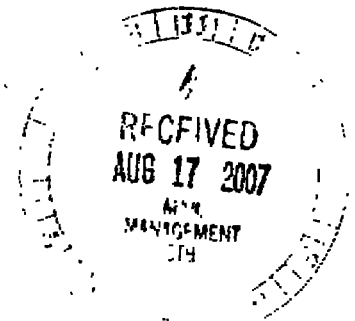


RECORDATION NO. 27123 FILED

AUG 17 '07

4-35 PM

SURFACE TRANSPORTATION BOARD



FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Tel. 847.318.7575
Fax. 847.318.7588

VIA UPS 2nd DAY AIR

August 15, 2007

Mr. Vernon Williams
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20024
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are one (1) original and two (2) copies of a Memorandum of Lease Agreement, dated July 12, 2007, a primary document as defined in the Board's Rules for the Recordation of Documents. Please file this Memorandum of Lease as a primary document since a Master Lease has not been filed with the Surface Transportation Board. The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Georgia-Pacific LLC
55 Park Place, 12th Floor
Atlanta, GA 30303

A description of the railroad equipment covered by the enclosed document is twenty (20) 50' 70-ton plate "C" cushioned box cars; with NOKL marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Very truly yours,

Marcia Dunne
Rail Documentation Specialist

Enclosures
(GI PA006)

AUG 17 '07

4-35 PM

ASSGN. NO.: GEPA006

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 12 day of July, 2007, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Georgia-Pacific LLC ("Lessee"), a Delaware corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of June 14, 2005, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 3 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of May 7, 2007, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: Richard F. Seymour

Name: _____

Title: _____

By: Susan Grokulska
Name: SUSAN GROKULSKYTitle: ASST. DIRECTOR OF DOCUMENTATION Executed on this 12th day of July, 2007.

[CORPORATE SEAL]

STATE OF ILLINOISCOUNTY OF COOK

I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp of seal, this 12th day of July, 2007Georgia Freiburger
Notary Public

My Commission Expires:

5-2008
(Notary Public)

LESSEE:

GEORGIA-PACIFIC LLC

By: Glen W Courtwright
Name: Glen W Courtwright
Title: Gen Mgr Rail Logistics

ATTEST:

By: Valenia Langford
Name: Valenia Langford
Title: Operations Manager

Executed on this 26 day of June, 2007

[CORPORATE SEAL]

STATE OF Georgia
COUNTY OF Henry

I, Sherry Cosper, a Notary Public of the County and State aforesaid,
certify that Glen Courtwright personally appeared before me this day and
acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 26th day of June, 2007.

Sherry L. Cosper
Notary Public

Commission Expires:

4-18-09
(Notary Public)

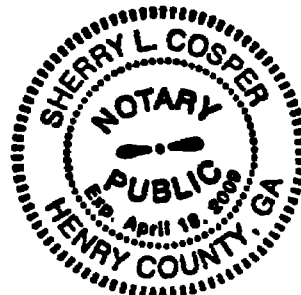


EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Twenty (20)

DESCRIPTION OF CARS: 50' 70-ton plate "C" cushioned box cars with 10' sliding doors
(Car Type: A402).

CAR NUMBERS:

NOKL 088161
NOKL 088163
NOKL 088166
NOKL 088167
NOKL 088168
NOKL 088169
NOKL 088175
NOKL 088177
NOKL 088179
NOKL 088180
NOKL 088183
NOKL 088184
NOKL 088188
NOKL 088189
NOKL 088190
NOKL 088196
NOKL 088198
NOKL 088206
NOKL 088207
NOKL 088215
Count: 20